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Email

Henry Walker
(615) 252-2363
Fax (615) 252-6363
Email hwalker@boultcummings.com

T.R.A. DOCKET ROOM

November 23, 2005

Ron Jones, Chairman
Tennessee Regulatory Authority
460 James Robertson Pkwy.
Nashville, TN 37219

Re: *Application for a Certificate of Convenience and Necessity to Provide
Competing Telecommunications Services*
Docket Number: 05-00251

Dear Chairman Jones:

Please accept for filing the attached, corrected pages as substitutes for pages thirteen, fourteen, B-1, and C-3 of the Cost Allocation Manual [Exhibit B to the Application] previously filed by Bristol Essential Services.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: *Henry Walker*

Henry Walker

HW/djc

November 22, 2005

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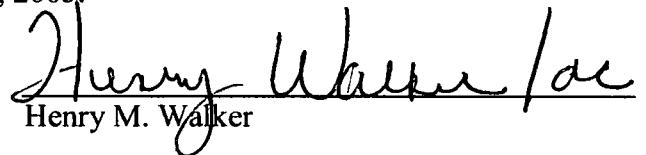
I hereby certify that a true and correct copy of the foregoing has been forwarded via U.S. Mail, postage prepaid, to:

Guy M. Hicks
BellSouth Telecommunications, Inc.
333 Commerce Street, Ste. 2101
Nashville, TN 37201-3300

Ed Phillips
United Telephone -Southeast
1411 Capitol Blvd.
Wake Forest, NC 27587

Charles B. Welch
Farris, Mathews, et al.
618 Church Street, Ste. 300
Nashville, TN 37219

on this the 23 day of November, 2005.


Henry M. Walker

BTES will allocate the common costs of the secretary and the director of this department based on the composite allocation of the groups supervised

Accounting and Finance Department

The Accounting and Finance Department is responsible for the development of accounting and financial control policies, preparation of financial statements and budgets, general, payroll, and plant accounting, as well as other accounting related matters

BTES will allocate this department using the General Allocator

Purchases and Stores Department

This department is responsible for storekeeping, building maintenance, tree and grounds contractors, meter readers, and water heater contractors

BTES will assign the time and expense tree and grounds contractors and water heater contractors directly to the Electric Business Unit

BTES will assign the time and expense related to meter reading based on timesheets

BTES will allocate the time and expense related to storekeeping based on materials issued

BTES will allocate the time and expense related to maintenance personnel using the General Allocator

BTES believes that the time and expense related to the Supervisor of this Department will be more tilted toward the Cable and Internet Business Unit than the composite allocation of the groups supervised indicates. BTES will estimate the allocation to the three business units

Business Development Manager

This person is responsible for working with industry to help coordinate services of the engineering and operations and safety areas of BTES and the Existing Industries Program of the Tennessee Valley Authority ("TVA") This person is also responsible for detecting any problems that BTES or TVA might assist in solving, and to identify and contact new and existing industry prospects This person will also manage cable programming and will be the point of contact for contracts related to cable programming

BTES will allocate the time and expense related to this employee using average commercial and industrial customers adjusted for an assumed four hours per week dedicated to the cable business unit

Appendix B

Cost Allocation Factors Summary Fiscal Year 2006

Job Title	Allocation Method	Electric	Cable and Internet	Telephone
Administration.				
General Manager	General Allocator	81 98%	9 13%	8 89%
Board of Directors	General Allocator	81 98%	9 13%	8 89%
Management Services:				
Director	Composite weighted average of department	80 36%	9 84%	9 80%
Project Coordinator	General Allocator	81 98%	9 13%	8 89%
Secretary	General Allocator	81 98%	9 13%	8 89%
Customer Service Representatives	Customer activity	80 00%	10 00%	10 00%
Engineering				
Engineers and Draftsmen	Timesheets A/			
Night Dispatchers	Total Services	65 34%	22 15%	12 51%
Network Supervisor	Timesheets B/			
Director	Composite weighted average of department	79 30%	15 64%	5 06%
Operations and Safety:				
Director	Composite weighted average of department	95 82%	2 50%	1 68%
Secretary	Composite weighted average of department	95 82%	2 50%	1 68%
Construction	Timesheets A/			
Meters and Substations	Timesheets C/			
Garage Mechanics	Vehicles	87 90%	8 24%	3 86%
Accounting and Finance.	General Allocator	81 98%	9 13%	8 89%
Purchases and Stores:				
Supervisor	Estimated	92 00%	6 00%	2 00%
Storekeeping	Material issued	97 50%	1 25%	1 25%
Meter Readers	Timesheets	98 00%	1 00%	1 00%
Building Maintenance	General Allocator	81 98%	9 13%	8 89%
Business Development:	Weighted Average C&I Customers	82 29%	12 57%	5 14%
New Employees:				
Help Desk Personnel	Customer Calls	10 00%	70 00%	20 00%

A/ Time charged to the fiber infrastructure is allocated using the Total Fiber Infrastructure allocation factor

B/ Time charged to the local area network is allocated using the General Allocator

C/ Time charged to substations is allocated using the Substations allocation factor

Appendix C

Vehicle Allocator Fiscal Year Ending June 30, 2006

Vehicle Number	Electric	Cable Internet	Telephone	Total
16	81 98%	9 13%	8 89%	100 00%
30	81 98%	9 13%	8 89%	100 00%
31	80 36%	9 84%	9 80%	100 00%
32	82 29%	12 57%	5 14%	100 00%
34	20 00%	70 00%	10 00%	100 00%
35	96 00%	2 00%	2 00%	100 00%
36	96 00%	2 00%	2 00%	100 00%
37	96 00%	2 00%	2 00%	100 00%
38	65 00%	25 00%	10 00%	100 00%
40	96 32%	2 20%	1 48%	100 00%
41	98 00%	1 00%	1 00%	100 00%
43	98 50%	1 00%	0 50%	100 00%
44	92 00%	6 00%	2 00%	100 00%
48	96 00%	2 00%	2 00%	100 00%
59	98 50%	1 00%	0 50%	100 00%
60	98 00%	1 00%	1 00%	100 00%
61	98 00%	1 00%	1 00%	100 00%
63	98 50%	1 00%	0 50%	100 00%
70	81 98%	9 13%	8 89%	100 00%
73	98 50%	1 00%	0 50%	100 00%
79	92 00%	5 00%	3 00%	100 00%
Average	<u>87 90%</u>	<u>8 24%</u>	<u>3 86%</u>	<u>100 00%</u>

Applies to the following expenses in addition to salaries/wages in Appendix B
Auto insurance